



## Attention:

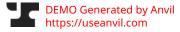
Copy A of this form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. The official printed version of Copy A of this IRS form is scannable, but the online version of it, printed from this website, is not. Do **not** print and file copy A downloaded from this website; a penalty may be imposed for filing with the IRS information return forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns, available at <a href="IRS.gov/Form1099">IRS.gov/Form1099</a>, for more information about penalties.

Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

If you have 10 or more information returns to file, you may be required to file e-file. Go to <a href="IRS.gov/InfoReturn">IRS.gov/InfoReturn</a> for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at <a href="IRS.gov/EmployerForms">IRS.gov/EmployerForms</a>. We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications 1141, 1167, and 1179 for more information about printing these forms.



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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Rents	OMB No. 1545-0115		
Lorem ipsum dolor sit amet, consectetur			<b>\$</b> \$12,345.67	Form 1099-MISC	Miscellaneous	
adipiscing elit, sed do eiusmod tempor.			<b>2</b> Royalties	(Rev. April 2025)	Information	
daipiseing ent, sed do clasimod tempor.			For calendar year			
			<b>\$</b> \$12,345.67	For		
			3 Other income	4 Federatineeme tax with	hheld Copy A	
			<b>\$</b> \$12,345.67	\$ \$112 <b>34</b> 5.67	For	
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medigatand health car payments	re Internal Revenue Service Center	
89-7654321	456-45-4567					
			<b>\$</b> \$12,345.67	\$ \$12,345.67	For filing	
RECIPIENT'S name			7 Payer made direct sales	8 Substitute payments in		
Robin W. Smith			totaling \$5,000 or more of consumer products to	of dividends or interest	Privacy Act, and	
			recipient for resale	\$ \$12,345.67	Paperwork	
Street address (including apt. no.)			9 Crop insurance proceeds	10 Gross proceeds paid to	Ticadotion / tot	
123 Main St, San Francisco CA, 94106				attorney	Notice, see the	
			\$ \$12,345.67	\$ \$12,345.67	General	
City or town, state or province, country, and ZIP or foreign postal code			11 Fish purchased for resale	12 Section 409A deferrals	matractions for	
123 Main St, San Francisco CA, 94106			<b>6</b> #42.245.67	<b>* * * * * * * * * *</b>	Certain	
			\$ \$12,345.67	\$ \$12,345.67	Information	
		13 FATCA filing requirement	14	15 Nonqualified deferred compensation	Returns.	
		X		<b>\$</b> \$12,345.67	www.irs.gov/Form1099	
Account number (see instructions)		2nd TIN not.	16 State tax withheld	17 State/Payer's state no.		
Account number (see instructions)		X	\$ \$12,345.67	17 State/Payer's		
			<b>\$</b> \$12,345.67	\$taseate/Payer's	\$ \$12,345.67	

Form 1099-MISC (Rev. 4-2025) Cat. No. 14425J www.irs.gov/Form1099MISC SDatathent (\$ the Oracleury - Internal Revenue Service Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page



X VOID X CORRECTED OMB No. 1545-0115 PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Form 1099-MISC **Miscellaneous** Lorem ipsum dolor sit amet, consectetur \$ \$12,345.67 adipiscing elit, sed do eiusmod tempor. (Rev. April 2025) Information 2 Royalties For calendar year \$ \$12,345.67 **OMB** Copy 1 3 Other income 4 Federal income tax withheld \$12,345.67 \$12,345.67 For State Tax PAYER'S TIN RECIPIENT'S TIN 5 Fishing boat proceeds 6 Medical and health care Department payments 89-7654321 456-45-4567 \$ \$12,345.67 \$12,345.67 8 Substitute payments in lieu RECIPIENT'S name 7 Payer made direct sales totaling \$5,000 or more of totaling \$5,000 or ..... consumer products to of dividends or interest Robin W. Smith \$12,345.67 Street address (including apt. no.) 9 Crop insurance proceeds 10 Gross proceeds paid to an attorney 123 Main St, San Francisco CA, 94106 \$ \$12,345.67 \$12,345.67 City or town, state or province, country, and ZIP or foreign postal code 11 Fish purchased for resale 12 Section 409A deferrals 123 Main St, San Francisco CA, 94106 \$12,345,67 \$12,345,67 13 FATCA filing 15 Nonqualified deferred requirement compensation Χ \$12,345.67 Account number (see instructions) 16 State tax withheld 17 State/Payer's state no. 18 State income

Form **1099-MISC** (Rev. 4-2025)

Account number (see instructions)

www.irs.gov/Form1099MISC

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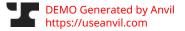
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17 State/Payer's

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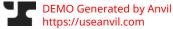
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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Rents	OMB No. 1545-0115		
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adipiscing elit, sed do eiusmod tempor.			2 Royalties	(Rev. April 2025)		Information
				For calendar year		
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			\$ \$12,345.67	<b>\$</b> \$ <b>1/2</b> ; <b>3</b> 45.67		For Recipient
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medical and health of payments	care	
456-45-4567	456-45-4567		¢	Ф ф12 24F 67		
DECIDIENTIO :			\$ \$12,345.67	\$ \$12,345.67		
RECIPIENT'S name		7 Payer made direct sales totaling \$5,000 or more of	8 Substitute payments in lieu of dividends or interest This is important.		This is important tax	
Robin W. Smith		consumer products to recipient for resale	\$ \$12,345.67			
Street address (including apt. no.)			9 Crop insurance proceeds	10 Gross proceeds paid attorney	d to an	the IRS. If you are required to file a
123 Main St			\$ \$12,345.67	\$ \$12,345.67		return, a negligence penalty or other
City or town, state or province, country, and ZIP or foreign postal code		11 Fish purchased for resale	12 Section 409A deferra	als	sanction may be imposed on you if	
San Francisco CA, 94106		\$ \$12,345.67	\$ \$12,345.67		this income is taxable and the IRS	
	1	13 FATCA filing requirement		15 Nonqualified deferred compensation	ed	determines that it has not been reported.
		X		\$ \$12,345.67		reported.
Account number (see instructions)			16 State tax withheld	17 State/Payer's state n	no.	18 State income
Account number			<b>\$</b> \$12,345.67 <b>\$</b> \$12,345.67	Box 17 State/Pa श्रिकारेश ग्रिकी tate/Pa		<b>\$</b> \$12,345.67 <b>\$</b> \$12,345.67
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Form **1099-MISC** (Rev. 4-2025)

(keep for your records)

www.irs.gov/Form1099MISC

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## **Instructions for Recipient**

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

Amounts shown may be subject to self-employment (SE) tax. Individuals should see the Instructions for Schedule SE (Form 1040). Corporations, fiduciaries, or partnerships must report the amounts on the appropriate line of their tax returns.

Form 1099-MISC incorrect? If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your information correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.

**Box 2.** Report royalties from oil, gas, or mineral properties; copyrights; and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the Schedule E (Form 1040) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Schedule 1 (Form 1040) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** Shows the amount paid to you as a fishing boat crew member by the operator, who considers you to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

Box 6. For individuals, report on Schedule C (Form 1040).

**Box 7.** If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Schedule 1 (Form 1040).

Box 9. Report this amount on Schedule F (Form 1040)

**Box 10.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 11.** Shows the amount of cash you received for the sale of fish if you are in the trade or business of catching fish.

**Box 12.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A plus any earnings on current and prior year deferrals.

**Box 13.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938

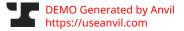
Box 14. Reserved for future use.

**Box 15.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the instructions for your tax return.

Boxes 16-18. Show state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to <a href="https://www.irs.gov/Form1099MISC">www.irs.gov/Form1099MISC</a>.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.



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PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.			1 Rents	OMB No. 1545-0115		
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adipiscing elit, sed do eiusmod tempor.		2 Royalties	(Rev. April 2025)			
				For calendar year		
			\$ \$12,345.67	<u>OMB</u>		
			3 Other income	4 Fede ի լի լի լի բանական հա	vithheld Copy 2	
			\$ \$12,345.67	\$ \$12,345.67	To be filed with	
PAYER'S TIN	RECIPIENT'S TIN		5 Fishing boat proceeds	6 Medical and health of		
89-7654321	456-45-4567			payments	income tax return, when required.	
	1.00 1.007		\$ \$12,345.67	\$ \$12,345.67		
RECIPIENT'S name		7 Payer made direct sales 8 Substitute payments in lieu totaling \$5,000 or more of dividends or interest				
Robin W. Smith		consumer products to recipient for resale	\$ \$12,345.67			
Street address (including apt. no.)		9 Crop insurance proceeds	10 Gross proceeds paid attorney	d to an		
123 Main St, San Francisco CA, 94106			\$ \$12,345.67	\$ \$12,345.67		
City or town, state or province, country, and ZIP or foreign postal code		11 Fish purchased for resale	12 Section 409A deferra	als		
123 Main St, San Francisco CA, 94106			<b>\$</b> \$12,345.67	\$ \$12,345.67		
		13 FATCA filing requirement	14	15 Nonqualified deferre compensation	d	
		X		\$ \$12,345.67		
Account number (see instructions)		16 State tax withheld	17 State/Payer's state r	no. <b>18</b> State income		
Account number		\$ \$12,345.67	Box 17 State/Pa	ayer's \$ \$12,345.67		
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